

Our Ref. No.: 051876.P397

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
Jongmo Sung et al.,)
Application No.: 10/697,909)
Filed: October 30, 2003)
For: **APPARATUS AND METHOD FOR**
TRANSCODING BETWEEN CELP TYPE
CODECS HAVING DIFFERENT
BANDWIDTHS)
Examiner: David M. Kovacek
Art Unit: 2609
Confirmation No. 9718

AMENDMENT AND RESPONSE TO FINAL OFFICE ACTION

Mail Stop: AF
Commissioner for Patents
P.O. Box 1450
Arlington, VA 22313-1450

Dear Sir:

In response to the outstanding Office Action mailed August 11, 2007, please amend the above-identified application as follows: